



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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June 20, 2016

Christopher D. Amos, CAFM, Commissioner
Board of Public Service
Equipment Services Division
1900 Hampton Avenue
St. Louis MO 63139-2902

RE: Fixed Asset Review (Project #2016-FA09)

Dear Mr. Amos:

The Internal Audit Section has completed a fixed asset review of the Equipment Services Division. Enclosed is the report of our review. A description of the scope of our work is included in the report. Fieldwork was completed on June 7, 2016.

This review was made under authorization contained in Article XV, Section 2, of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Mohammad H. Adil, CPA, CGMA
Internal Audit Supervisor

Attachment

cc: Pat Dunn, Deputy Commissioner/FAMS Coordinator





CITY OF ST. LOUIS

BOARD OF PUBLIC SERVICE

EQUIPMENT SERVICES DIVISION

FIXED ASSET REVIEW

PROJECT #2016-FA09

DATE ISSUED: JUNE 20, 2016

**Prepared by:
Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
EQUIPMENT SERVICES DIVISION
FIXED ASSET REVIEW**

TABLE OF CONTENTS

SUMMARY	1
Background	1
Purpose.....	1
Scope and Methodology	1
Conclusion.....	1
Management Response	1

**CITY OF ST. LOUIS
EQUIPMENT SERVICES DIVISION
FIXED ASSET REVIEW**

SUMMARY

Background

The Equipment Services Division (Division) manages, maintains, and fuels vehicles and equipment for City agencies (except Police, Airport, and Water Treatment Plants).

The Division is also responsible for managing its fixed assets and property control items and complying with the City Fixed Asset Management System (FAMS) Policy and Procedures.

Purpose

The purpose of our review was to determine if risks related to fixed assets were effectively and efficiently managed to ensure:

- Compliance with applicable policies and procedures.
- Safeguarding of assets.
- Reliability and integrity of Fixed Assets Property Listing (FAPL) reports.
- Economic and efficient use of resources.

Scope and Methodology

The review was confined to evaluating the Division's internal controls over its fixed assets and property control items in accordance with the FAMS Policy and Procedures.

The review procedures included:

- Inquiries of management and staff.
- Reviews for compliance with policies and procedures.
- Limited tests of related controls.
- Other procedures considered necessary.

Conclusion

We found no evidence to suggest that the Division did not effectively and efficiently manage risks related to fixed assets.

Management Response

Since there were no current observations, a management response was not required.